

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gualberta Rodriquez
DOCKET NO.: 04-28062.001-C-1 & 04-28062.002-C-1
PARCEL NO.: 06-23-106-121-0000 & 06-23-106-122-0000

The parties of record before the Property Tax Appeal Board are Gualberta Rodriquez, the appellant, by attorney Patrick J. Cullerton of FagelHaber LLC, Chicago; and the Cook County Board of Review.

The subject property is improved with a one-story, masonry commercial building containing 3,676 feet of building area that is used as a restaurant. The building was constructed in 1976. The property is located in Streamwood, Hanover Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$600,000 as of January 1, 2004. However the appraisal included a vacant parcel, 06-23-106-135, that was not part of the appeal or the board of review decision from which the appellant filed the appeal. The appraisal indicated that overall the property is composed of three parcels containing a total of 95,340 square feet of land area. In the appellant's brief the attorney explained that parcel 06-23-106-135 contained 64,365 square feet and was being assessed as vacant. The appellant's counsel also argued the appraiser had estimated the land value to be \$5.00 per square foot. Therefore, deducting the estimated land value of \$321,825 for parcel 06-23-106-135 from the total estimated value of \$600,000 resulted in a market value for the improved parcels of \$278,175. The appellant also submitted a copy of the final decision issued by the Cook County

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

Docket No.	Parcel No.	Land	Impr.	Total
04-28062.001-C-1	06-23-106-121-0000	\$18,074	\$3,199	\$21,273
04-28062.002-C-1	06-23-106-122-0000	\$23,520	\$60,914	\$84,434

Subject only to the State multiplier as applicable.

Board of Review establishing a total assessment for two parcels under appeal of \$170,933, which reflects a market value of approximately \$449,820 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 5A property of 38%. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted an appraisal in support of the contention that the subject property was not accurately assessed. The appraisal estimated the subject property had a market value of \$600,000 as of January 1, 2004. However, that estimate of market value also included parcel 06-23-106-135, that was not part of the appeal or the board of review decision from which the appellant filed the appeal. Parcel 06-23-106-135 contained 64,365 square feet and was being assessed as vacant. The appraisal contained an estimated value for the land as if vacant of \$5.00 per square foot. By deducting the land value for the parcel not under appeal from the total appraised value of \$600,000 results in an estimated value for the two parcels under appeal of \$278,175. The subject parcels under appeal had a total assessment of \$170,933 reflecting a market value of approximately \$449,820 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 5A commercial property of 38%. The subject's assessment reflects a market value greater than the appraised value presented by the appellant. The board of review did not submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board

and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$278,175 as of January 1, 2004. Since market value has been determined the 38% level of assessment for class 5A commercial property under the Cook County Real Property Assessment Classification Ordinance shall apply. 86 Ill.Admin.Code 1910.50(c)(3).

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for

filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.